



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FOUNTAIN CITY WATER UTILITY

Principal Office: 42 N MAIN STREET
P.O. BOX 85
FOUNTIN CITY, WI 54629

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JANET LADUKE of _____
(Person responsible for accounts)

_____, FOUNTAIN CITY WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/25/2002
(Date)

CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FOUNTAIN CITY WATER UTILITY**Utility Address:** 42 N MAIN STREET

P.O. BOX 85

FOUNTIN CITY, WI 54629

When was utility organized? 7/22/1966**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JANET LADUKE**Title:** CLERK-TREASURER**Office Address:**

42 N. MAIN STREET

P.O. BOX 85

FOUNTAIN CITY, WI 54629

Telephone: (608) 687 - 7481**Fax Number:** (608) 687 - 7481**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MS LYNDIA RICKOFF, CPA**Title:** AUDIT MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

152 W THIRD STREET

WINONA, MN 55987

Telephone: (507) 452 - 8313 EXT 12**Fax Number:** (507) 452 - 8340**E-mail Address:** lrickoff@habco.com

President, chairman, or head of utility commission/board or committee:

Name: MR CARL BROMMERICH**Title:** MAYOR**Office Address:**

214 NORTH STREET

FOUNTAIN CITY, WI 54629

Telephone: (608) 687 - 9790**Fax Number:** (608) 687 - 7481**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP
152 W THIRD STREET
WINONA, MN 55987

Telephone: (507) 452 - 8313 EXT**Fax Number:** (507) 452 - 8340**E-mail Address:** lrickoff@habco.com**Date of most recent audit report:** 2/27/2002**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: MR THOMAS PLATTETER**Title:** SUPERINTENDENT**Office Address:**

42 NORTH MAIN STREET
P.O. BOX 85
FOUNTIAN CITY, WI 54629

Telephone: (608) 687 - 7481**Fax Number:** (608) 687 - 7481**E-mail Address:**

Name of utility commission/committee: COMMON COUNCIL

Names of members of utility commission/committee:

MR CLARENCE AUSETH, ALDERPERSON
MR DUANE DUELLMAN, ALDERPERSON
MR CHARLES KEILHOLTZ, ALDERPERSON
MR PAUL LORENZ, ALDERPERSON
MS THERESA V MCCAMLEY, ALERPERSON
MR STEVE SING, ALDERPERSON

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	36,288	35,504	1
Operating Expenses:			
Operation and Maintenance Expense (401)	19,741	15,936	2
Depreciation Expense (403)	5,141	4,975	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,409	6,187	5
Total Operating Expenses	31,291	27,098	
Net Operating Income	4,997	8,406	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,997	8,406	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	12,522	9,977	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	12,522	9,977	
Total Income	17,519	18,383	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	17,519	18,383	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	17,519	18,383	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	49,124	69,718	19
Balance Transferred from Income (433)	17,519	18,383	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	28,949	38,977	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	37,694	49,124	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTED FUNDS	12,522	4
Total (Acct. 419):	12,522	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	28,949	10
Total (Acct. 436)--Debit:	28,949	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	36,288	0	0	0	36,288	1
Less: interdepartmental sales	251		0	0	251	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	36,037	0	0	0	36,037	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	273,958	269,773	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	107,334	103,025	2
Net Utility Plant	166,624	166,748	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	23,162	34,586	8
Temporary Cash Investments (132)	255,088	223,831	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,774	6,663	11
Other Accounts Receivable (143)	711	753	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	31,764	34,864	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	317,499	300,697	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	484,123	467,445	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	209,392	209,392	21
Appropriated Earned Surplus (215)	209,037	180,087	22
Unappropriated Earned Surplus (216)	37,694	49,124	23
Total Proprietary Capital	456,123	438,603	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	383	1,133	28
Payables to Municipality (233)	2,426	2,518	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	2,809	3,651	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	25,191	25,191	38
Total Liabilities and Other Credits	484,123	467,445	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	273,958	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	273,958	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	107,334	0	0	0	9
Total Accumulated Provision	107,334	0	0	0	
Net Utility Plant	166,624	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	103,025				103,025	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,141				5,141	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	5,141	0	0	0	5,141	13
Debits during year						14
Book cost of plant retired	832				832	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	832	0	0	0	832	19
Balance End of Year	107,334	0	0	0	107,334	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	209,392	1
Changes during year (explain):		2
Balance end of year	209,392	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	7,445	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	7,445	
Taxes paid during year:		
County, state and local taxes	5,631	6
Social Security taxes	1,771	7
PSC Remainder Assessment	43	8
Other (explain):		
NONE		9
Total payments and other debits	7,445	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	25,191	0	0	0	0	25,191	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	25,191	0	0	0	0	25,191	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,774	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	6,774	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
INTEREST RECEIVABLE	711	11
Total (Acct. 143):	711	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	31,764	12
Total (Acct. 145):	31,764	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO SEWER FUND	2,426	16
Total (Acct. 233):	2,426	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	271,865	0	0	0	271,865	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	105,179	0	0	0	105,179	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	25,191	0	0	0	25,191	6
Other (specify):					0	7
Average Net Rate Base	141,495	0	0	0	141,495	
Net Operating Income	4,997	0	0	0	4,997	8
Net Operating Income as a percent of						
Average Net Rate Base	3.53%	N/A	N/A	N/A	3.53%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	209,392	1
Appropriated Earned Surplus	194,562	2
Unappropriated Earned Surplus	43,409	3
Other (Specify):		4
Total Average Proprietary Capital	447,363	
Net Income		
Net Income	17,519	5
Percent Return on Proprietary Capital	3.92%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Hawkins, Ash, Baptie & Company, LLP
152 West Third Street
Winona, MN 55987

To the City Council
City of Fountain City
Fountain City, Wisconsin

We have compiled the accompanying balance sheet of the Fountain City Water Utility as of December 31, 2001 and 2000, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on this information.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

Winona, Minnesota
February 27, 2002

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

In response to your inquiry, the \$31,764 reported in Account 145 is the balance due from the General Fund of The City of Fountain City. Most of the balance has accumulated from unpaid fire protection charges.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Lynda Rickoff [mailto:lrickoff@habco.com]
Sent: Tuesday, September 24, 2002 2:36 PM
To: peter.leege@psc.state.wi.us
Subject: Fountain City Water Utility DWCCA-2070-PJL

In response to your inquiry, the \$31,764 reported in Account 145 is the balance due from the General Fund of The City of Fountain City. Most of the balance has accumulated from unpaid fire protection charges. If further information is necessary please contact me by e-mail at "lrickoff@habco.com" or by phone (507)452-8313. Thank you.

Lynda Rickoff, CPA
Audit Manager
Hawkins, Ash, Baptie & Co., LLP

September 5, 2002

Ms. Janet LaDuke, Clerk/Treasurer
Fountain City Water Utility
P.O. Box 85
Fountain City, WI 54629-0085

2001 Analytical Review DWCCA-2070-PJL

Dear Ms. LaDuke:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$31,764 reported in Account 145 on page F-18 and follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\ 2070.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	35,563	1
Total Sales of Water	35,563	
Other Operating Revenues		
Forfeited Discounts (470)	374	2
Other Water Revenues (474)	351	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	725	
Total Operating Revenues	36,288	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	12,656	5
General Operating Expenses (680-690)	7,085	6
Total Operation and Maintenance Expenses	19,741	
Other Operating Expenses		
Depreciation Expense (403)	5,141	7
Amortization Expense (404)		8
Taxes (408)	6,409	9
Total Other Operating Expenses	11,550	
Total Operating Expenses	31,291	
NET OPERATING INCOME	4,997	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	124	6,439	15,567	4
Commercial	31	5,037	7,885	5
Industrial				6
Total Metered Sales to General Customers (461)	155	11,476	23,452	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		10,844	8
Other Sales to Public Authorities (464)	5	552	1,016	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	168	68	251	12
Total Sales of Water	329	12,096	35,563	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	10,844	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	10,844	
Forfeited Discounts (470):		
Customer late payment charges	374	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	374	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
MISCELLANEOUS	351	8
Total Other Water Revenues (474)	351	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,846	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,103	3
Chemicals (630)		4
Supplies and Expenses (640)	1,134	5
Repairs of Water Plant (650)	2,573	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	12,656	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,713	8
Office Supplies and Expenses (681)	458	9
Outside Services Employed (682)	925	10
Insurance Expense (684)	587	11
Employees Pensions and Benefits (686)	1,771	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	631	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	7,085	
Total Operation and Maintenance Expenses	19,741	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		5,631	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		5,631	
Social Security		735	3
PSC Remainder Assessment		43	4
Other (specify): NONE			5
Total tax expense		6,409	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Buffalo				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225067				3
County tax rate	mills		7.311964				4
Local tax rate	mills		4.381742				5
School tax rate	mills		10.886573				6
Voc. school tax rate	mills		2.707807				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.513153				10
Less: state credit	mills		1.598319				11
Net tax rate	mills		23.914834				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.381742				14
Combined School Tax Rate	mills		13.594380				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.976122				17
Total Tax Rate	mills		25.513153				18
Ratio of Local and School Tax to Total	dec.		0.704583				19
Total tax net of state credit	mills		23.914834				20
Net Local and School Tax Rate	mills		16.849974				21
Utility Plant, Jan. 1	\$	269,773	269,773				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	269,773	269,773				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	269,773	269,773				26
Assessment Ratio	dec.		0.888780				27
Assessed Value	\$	239,769	239,769				28
Net Local & School Rate	mills		16.849974				29
Tax Equiv. Computed for Current Year	\$	4,040	4,040				30
Tax Equivalent per 1994 PSC Report	\$	5,631					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	5,631					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	19,324		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	19,324	0	
PUMPING PLANT			
Land and Land Rights (320)	623		12
Structures and Improvements (321)	11,250		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	4,847		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	18,392		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	35,112	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,323		22
Water Treatment Equipment (332)	556		23
Total Water Treatment Plant	1,879	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			19,324	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	19,324	
PUMPING PLANT				
Land and Land Rights (320)			623	12
Structures and Improvements (321)			11,250	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			4,847	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			18,392	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	35,112	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,323	22
Water Treatment Equipment (332)			556	23
Total Water Treatment Plant	0	0	1,879	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	20,781		26
Transmission and Distribution Mains (343)	161,145		27
Fire Mains (344)	0		28
Services (345)	13,019		29
Meters (346)	11,340	1,391	30
Hydrants (348)	5,888		31
Other Transmission and Distribution Plant (349)	0	3,626	32
Total Transmission and Distribution Plant	212,173	5,017	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,285		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	1,285	0	
Total utility plant in service directly assignable	269,773	5,017	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	269,773	5,017	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			20,781 26
Transmission and Distribution Mains (343)			161,145 27
Fire Mains (344)			0 28
Services (345)			13,019 29
Meters (346)	832		11,899 30
Hydrants (348)			5,888 31
Other Transmission and Distribution Plant (349)			3,626 32
Total Transmission and Distribution Plant	832	0	216,358
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,285 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	1,285
Total utility plant in service directly assignable	832	0	273,958
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	832	0	273,958

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,075	1,075	1
February			1,039	1,039	2
March			1,056	1,056	3
April			1,046	1,046	4
May			1,071	1,071	5
June			1,110	1,110	6
July			1,310	1,310	7
August			1,311	1,311	8
September			1,161	1,161	9
October			1,228	1,228	10
November			1,187	1,187	11
December			1,158	1,158	12
Total annual pumpage	0	0	13,752	13,752	
Less: Water sold				12,096	13
Volume pumped but not sold				1,656	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				625	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				526	18
Total volume not sold but accounted for				1,151	19
Volume pumped but unaccounted for				505	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				112	23
Date of maximum: 8/29/2001					24
Cause of maximum:					25
flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				18	26
Date of minimum: 4/20/2001					27
Total KWH used for pumping for the year				35,958	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	1	305	16	133,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	WELL #1		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	LAYNE CHRISTENSON		5
Year Installed	1997		6
Type	SUBMERSIBLE		7
Actual Capacity (gpm)	110		8
Pump Motor or Standby Engine Mfr	LAYNE CHRISTENSON		9 10
Year Installed	1997		11
Type	ELECTRIC		12
Horsepower	15		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1966		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	50		7
Total capacity in gallons (actual)	150,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	GRAVITY		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	74	0	0	0	74	1
M	S	4.000	70	0	0	0	70	2
M	D	6.000	2,735	0	0	0	2,735	3
M	D	8.000	9,739	0	0	0	9,739	4
M	T	8.000	85	0	0	0	85	5
Total Within Municipality			12,703	0	0	0	12,703	
Total Utility			12,703	0	0	0	12,703	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	161	0	0	0	161	8	1
M	1.000	4	0	0	0	4		2
M	1.500	2	0	0	0	2		3
M	2.000	3	0	0	0	3		4
Total Utility		170	0	0	0	170	8	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	138	18	13	0	143	18	1
0.750	14	0	1	0	13	0	2
1.000	6	0	0	0	6	0	3
1.500	3	0	0	0	3	0	4
2.000	3	0	0	0	3	0	5
Total:	164	18	14	0	168	18	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	117	19	0	3	0	4	143	1
0.750	7	6	0	0	0	0	13	2
1.000	0	3	0	2	0	1	6	3
1.500	1	0	0	1	0	1	3	4
2.000	0	3	0	0	0	0	3	5
Total:	125	31	0	6	0	6	168	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	25				25	2
Total Fire Hydrants	25	0	0	0	25	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	25
Number of distribution system valves end of year:	32
Number of distribution valves operated during year:	32

WATER OPERATING SECTION FOOTNOTES

NONE